



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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December 15, 2003

TIMOTHY W. BOYER
Interim Executive Director
No. 2003/080

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 581,
EQUIPMENT INDEX AND PERCENT GOOD FACTORS

Enclosed is the year 2004 revision of Assessors' Handbook Section 581, *Equipment Index and Percent Good Factors*, which was approved by the Board on November 19, 2003. This annual revision includes updates to the equipment index and percent good factors tables and examples in the text. Also included are valuation factors for computer equipment and semiconductor equipment. Additionally, the handbook contains guidelines for the valuation of biopharmaceutical industry equipment and fixtures.

The AH 581 will be posted to the Board's Web site at www.boe.ca.gov, and can be accessed by first selecting "Property Taxes" and then selecting "Assessors' Handbook." Copies are also available on disk upon request to the Assessment Policy and Standards Division at (916) 445-4982.

If you have any questions, please contact Mr. Lloyd Allred at (916) 324-7361.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:lf
Enclosures